

**County of Chesterfield, Virginia**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 2002**

	<b>Vehicle and Communications Maintenance</b>	<b>Risk Management</b>	<b>Construction Management</b>	<b>Total</b>
<b>Cash flows from operating activities</b>				
Receipts from customers	\$ 9,287,350	\$ 3,158,978	\$ 545,587	\$12,991,915
Payments to suppliers	(4,632,666)	(1,556,096)	(95,901)	(6,284,663)
Payments to employees	(3,272,350)	(503,342)	(362,241)	(4,137,933)
Claims paid	-	(1,289,397)	-	(1,289,397)
Net cash provided by (used in) operating activities	<u>1,382,334</u>	<u>(189,857)</u>	<u>87,445</u>	<u>1,279,922</u>
<b>Cash flows from capital and related financing activities</b>				
Purchase of capital assets	(1,370,355)	(16,329)	(14,992)	(1,401,676)
Proceeds from sale of capital assets	40,925	-	-	40,925
Net cash used in capital and related financing activities	<u>(1,329,430)</u>	<u>(16,329)</u>	<u>(14,992)</u>	<u>(1,360,751)</u>
<b>Cash flows from investing activities</b>				
Interest received	-	132,907	-	132,907
Net increase (decrease) in cash and cash equivalents	52,904	(73,279)	72,453	52,078
Cash and cash equivalents, July 1, 2001	2,036,664	6,316,934	128,959	8,482,557
Cash and cash equivalents, June 30, 2002	<u>\$ 2,089,568</u>	<u>\$ 6,243,655</u>	<u>\$ 201,412</u>	<u>\$ 8,534,635</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss)	\$ 198,031	\$ (123,476)	\$ 16,398	\$ 90,953
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	939,808	22,015	62	961,885
Changes in assets and liabilities:				
Receivables, net	9,500	(4,340)	49,741	54,901
Inventories	60,578	-	-	60,578
Accounts and other payables	174,417	(84,056)	21,244	111,605
Net cash provided by (used in) operating activities	<u>\$ 1,382,334</u>	<u>\$ (189,857)</u>	<u>\$ 87,445</u>	<u>\$ 1,279,922</u>
<b>Noncash transactions related to financing, capital and investing activities are as follows:</b>				
Contributions of capital assets	\$ 54,296	\$ -	\$ -	\$ 54,296